

Adopted	Rejected
---------	----------

## COMMITTEE REPORT

YES:	17
NO:	7

### MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1004, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1       Page 2, line 2, delete "owing" and insert "**having an unpaid tax**
- 2       **liability for**".
- 3       Page 2, line 2, delete "tax." and insert "**tax that was due and**
- 4       **payable for a taxable year ending before July 1, 2004. A taxpayer**
- 5       **is not eligible for the amnesty program for any tax liability that has**
- 6       **been reduced to a judgment against the taxpayer in an order issued**
- 7       **by a trial court before the date the amnesty period begins.**".
- 8       Page 2, line 3, after "made" insert "**(or the taxpayer may enter into**
- 9       **a payment program acceptable to the department for the payment**
- 10       **of the unpaid listed taxes in full in the manner and time established**
- 11       **in a written payment program agreement between the department**
- 12       **and the taxpayer)**".
- 13       Page 2, line 9, after "year" insert "**(or payment of the unpaid listed**
- 14       **taxes in full in the manner and time established in a written**
- 15       **payment program agreement between the department and the**

- 1 taxpayer)".
- 2 Page 3, line 39, after ";" insert **"and"**.
- 3 Page 3, delete lines 40 through 42.
- 4 Page 4, line 1, delete "(6)" and insert **"(5)"**.
- 5 Page 4, line 1, delete "paid" and insert **"paid:**
- 6 **(A) in conformity with a payment program acceptable to**
- 7 **the department that provides for payment of the unpaid**
- 8 **listed taxes in full in the manner and time established in a**
- 9 **written payment program agreement entered into between**
- 10 **the department and the taxpayer under IC 6-8.1-3-17(c); or**
- 11 **(B) if clause (A) does not apply,"**.
- 12 Page 4, line 3, delete "If" and insert **"Subject to subsection (c), if"**.
- 13 Page 4, between lines 17 and 18, begin a new paragraph and insert:
- 14 **"(c) The additional penalty provided by subsection (b) does not**
- 15 **apply if all of the following apply:**
- 16 **(1) The department imposes a penalty on a taxpayer or**
- 17 **otherwise calculates the penalty under the provisions**
- 18 **described in subsection (b)(1) through (b)(9).**
- 19 **(2) The taxpayer against whom the penalty is imposed:**
- 20 **(A) timely files an original tax appeal in the tax court**
- 21 **under IC 6-8.1-5-1; and**
- 22 **(B) contests the department's imposition of the penalty or**
- 23 **the tax on which the penalty is based.**
- 24 **(3) The taxpayer meets all other jurisdictional requirements**
- 25 **to initiate the original tax appeal.**
- 26 **(4) Either the:**
- 27 **(A) tax court enjoins collection of the penalty or the tax on**
- 28 **which the penalty is based under IC 33-26-6-2; or**

1                   **(B) department consents to an injunction against collection**  
2                   **of the penalty or tax without entry of an order by the tax**  
3                   **court."**

(Reference is to HB 1004 as introduced.)

**and when so amended that said bill do pass.**

---

Representative Espich